

# AGENDA REQUEST FORM

Return completed form and complete agenda item to the Clerk of the Board  
Yakima County Commissioners' Office, Room 232

Prepared by:  
Brenda Garcia  
\_\_\_\_\_

Department: Financial Services

Requested Agenda Date: NOV 29 2022

Presenting: Forrest Smith

Document Title:

*Board of County Commissioners Record Assigned*

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APPROVED FOR AGENDA:

Consent       Regular  
*Board of County Commissioners Determined*

In the matter of authorizing increases in 2023 regular property tax levies and revenues for Yakima County, Yakima County Roads, Yakima County Emergency Medical Services (EMS),

Action Requested: *Check Applicable Box*

- PASS RESOLUTION       EXECUTE or AMEND **AGREEMENT** CONTRACT or GRANT
- ISSUE PROCLAMATION    PASS ORDINANCE    OTHER \_\_\_\_\_

Describe Fiscal Impact:

This will set the regular property tax levies for 2023 for Yakima County, Yakima County Roads, Yakima County Emergency Medical Services (EMS), and Yakima County Flood Control

Background Information:

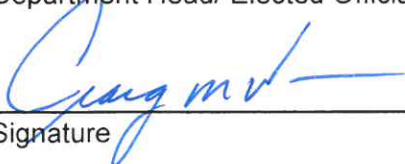
The regular property tax levies must be set each year for collection of tax levies to fund that years budget.

Summary & Recommendation:

This will set the regular property tax levies for 2023 for Yakima County, Yakima County Roads, Yakima County Emergency Medical Services (EMS), and Yakima County Flood Control. This is recommended for approval

Motion:

Move to approve the resolution authorizing these property tax levies.

Department Head/ Elected Official  
  
\_\_\_\_\_  
Signature

**AGREEMENT** Attached Is Approved as to Form  
Corporate Counsel Initial \_\_\_\_\_

*Late Agenda Requests Require BOCC Chairman Signature:*

\_\_\_\_\_

**BOARD OF YAKIMA COUNTY COMMISSIONERS**

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**IN THE MATTER OF AUTHORIZING INCREASES )  
IN 2023 REGULAR PROPERTY TAX LEVIES AND )  
REVENUES FOR YAKIMA COUNTY, YAKIMA )  
COUNTY ROADS, YAKIMA COUNTY )  
EMERGENCY MEDICAL SERVICES (EMS), )  
AND YAKIMA COUNTY FLOOD CONTROL )  
ZONE DISTRICT )**

**RESOLUTION NO.**

**301-2022**

**WHEREAS**, R.C.W. 84.55.120, as amended by Chapter 3, Section 209, Laws of 1997 and Referendum 47, approved by the voters of Washington in 1997, permits increases in property tax revenues for taxing districts, including Yakima County, Yakima County Roads, Yakima County Emergency Medical Services (EMS), and Yakima County Flood Control Zone District upon notice and hearing before this Board for the consideration of revenue sources for the districts' ensuing year current expenses and possible property tax revenue increases; and,

**WHEREAS**, lawful notice has been given and such hearings will be held as published according to Resolution 261-2022, and evidence to be received and considered regarding revenue sources for the 2022 current expense budget needs of Yakima County, Yakima County Roads, Yakima County EMS, and Yakima County Flood Control Zone District including possible property tax revenue increases; and,

**WHEREAS**, such increases are exclusive of and not affected by increases resulting from addition to the tax rolls of new construction and improvements to property and increases in the value of state assessed property; and,

**WHEREAS**, R.C.W. 84.55.120, as amended, also requires that authorization for property tax revenue increases be by separate ordinance or resolution stating the amounts of the increases so authorized both in dollar and percentage terms; and,

**WHEREAS**, it appears that the reasonable current expense revenue needs of the Yakima County General Fund, Yakima County Road Fund, Yakima County EMS, and Yakima County Flood Control Zone District for the tax year 2023 will require property tax revenues exceeding those for tax year 2022 by the amount of \$350,000 or 1% for the Yakima County General Fund, \$375,268 or 1% for the Yakima County Road Fund, \$45,800 or 1% for Yakima County EMS, and \$59,598 or 1% for the Yakima County Flood Control Zone District, exclusive of any revenue increases which result from the addition to the tax rolls of new construction and improvements to property and increases in the value of state assessed property; now, therefore,

**BE IT HEREBY RESOLVED** by the Board of Yakima County Commissioners that a maximum property tax levy in the amount of \$31,400,000, is authorized for the Yakima County General Fund excluding any additional funds generated from a Road Levy Shift.

**BE IT FURTHER RESOLVED** by the Board of Yakima County Commissioners that a maximum property tax levy in the amount of \$16,333,825, is authorized for the Yakima County Road Fund.

**BE IT FURTHER RESOLVED** by the Board of Yakima County Commissioners that a maximum property tax levy in the amount of \$5,100,000 is authorized for Yakima County EMS.

**BE IT FURTHER RESOLVED** by the Board of Yakima County Commissioners that a maximum property tax levy in the amount of \$1,725,033, is authorized for Yakima County Flood Control Zone District.

**BE IT FURTHER RESOLVED** by the Board of Yakima County Commissioners that the increases herein authorized are exclusive of and unaffected by any increases resulting from the addition to the tax rolls of new construction and improvements to property and any increases in the value of state assessed property.

**BE IT FURTHER RESOLVED** by the Board of Yakima County Commissioners that these implemented maximum property tax levy increases and Road Levy Shift are meant to be in compliance with audit determinations from the Washington State Department of Revenue and their guidance as to proper levy calculations to fit within the Departments guidance to comply with their audit determinations regarding Road Levy Shifts and maximum percentage increase to obtain maximum lawful levy limits.

**BE IT FURTHER RESOLVED** that the Clerk of the Board shall promptly transmit a copy of this resolution to the Yakima County Assessor for his use in preparation of the 2023 tax roll.

Done ' NOV 29 2022

*Attest:*

\_\_\_\_\_  
Julie Lawrence, Clerk of the Board *or*  
Erin Franklin, Deputy Clerk of the Board

\_\_\_\_\_  
Amanda McKinney, Chair

\_\_\_\_\_  
LaDon Linde, Commissioner

\_\_\_\_\_  
Ron Anderson, Commissioner  
*Constituting the Board of County Commissioners  
for Yakima County, Washington*